

IRM PROCEDURAL UPDATE

DATE: 04/03/2015

NUMBER: WI-21-0415-0624

SUBJECT: Form 4338 Contact

AFFECTED IRM(s)/SUBSECTION(s): 21.2.3.8.2

CHANGE(s):

IRM 21.2.3.8.2 Corrected contact information.

1. IRS employees in Criminal Investigation, Compliance, Advisory, Insolvency, Appeals, Disclosure, Counsel, and Treasury Department employees in the Alcohol and Tobacco Tax and Trade Bureau (TTB) and in the Office of the Treasury Inspector General for Tax Administration (TIGTA) are authorized to request preparation of Form 4340, *Certificate of Assessments, Payments, Other Specified Matters*. These requests are made on a Form 4338, *Information or Certified Transcript Request*, and sent to the appropriate campus as shown below.

NOTE: All requests are needed two weeks in advance. Only one Form 4338 is to be used for each EIN/SSN. However, EINs/SSNs with multiple years can be on the same form.

IMF Certified Transcripts, Form 4338 Requests		
If you are in this state:	Send your request to:	Procedures for the campus:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, or International	Austin Submission Processing Campus Contacts: Larry Farris (512) 460-7609, or Sylvia Bairrington (512) 460-7627	Fax to Larry Farris or Sylvia Bairrington at (512) 460-7512
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, Wyoming	Fresno Submission Processing Campus Contacts: (Manager) Amy Rotella (559) 454-6312, or (Lead) Bonnie Houck (559) 454-6354	Fax to Amy Rotella or Bonnie Houck at (559) 454-7130 or (559) 454-7203. Please do not email requests.

Connecticut, Delaware, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York City, New York State, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, Washington, D.C., West Virginia	Kansas City Submission Processing Campus Contacts: Amelia Chanslor (816) 325-3745, or Jenifer Loesing (816) 325-3939	Fax to Amelia Chanslor or Jenifer Loesing at (816) 292-6206, or email the request to *W&I KC Certified Transcripts
BMF Certified Transcripts, Form 4338 Requests		
If you are in this state:	Send your request to:	Procedures for the campus:
Alabama, Arkansas, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New Hampshire, New York (City), New York (State), Mississippi, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, Washington, D.C, West Virginia, Wisconsin	Cincinnati Submission Processing Campus Contacts: Gerald (Jerry) Hatfield (859) 669-2257, or Mary Clark (859) 669-5494, or Renee Stull (859) 669-4365	Fax to Gerald (Jerry) Hatfield, Mary Clark, Renee Stull at (859) 669-2439 Mailing address: 201 West Rivercenter Blvd., Covington, KY 41011, Stop 21, Team 205
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Washington, Wyoming, Utah	Ogden Submission Processing Campus Contacts: Shanale Sides (801) 620-6069, or Kari Huston (801) 620-7009	Fax to Shanale Sides or Kari Huston at (801) 620-6434, or (801) 620-6856 Mailing address: IRS 1973 N. Rulon White Blvd., Ogden, UT 84404, attn: Shanale Sides/Kari Huston

2. Preparation of Form 4340 is limited to a few authorized campus employees only. At present, these employees are generally in the Compliance and Accounting Branch functions.

3. The following information is required on Form 4338 to initiate a request for Form 4340:
 - a. Complete TIN information including a validity indicator or NMF indicator (if applicable).
 - b. Complete name and address information (if applicable).
 - c. If Form 4340 is needed for a court case, mark the "Under Seal" box. Form 2866, *Certificate of Official Record*, will be included only when the "Under Seal" box is checked. If Form 4340 is needed for other legal purposes, mark the "Certified" box.
 - d. The date the Form 4340 is needed (date should encompass two weeks preparation time). A request marked "ASAP" will be available in 30 days or less.
 - e. The reason for the request.
 - f. The type of transcript needed (usually "Specific"). If "Complete" is marked, specify the earliest tax period needed.
 - g. The MFT.
 - h. The period ending. Multiple periods can be on the same form. Add additional periods in the area above the **Requester** at the bottom of the page on Form 4338.
 - i. Any additional information that may assist in locating the account if the taxpayer's EIN, SSN, or complete name are not known.
 - j. The complete name and address of the requestor. If this is an expedite request, include a street address.
 - k. The title of the requestor.
 - l. The current date.
 - m. The complete telephone number of the requestor, including area code. If the telephone number is omitted or incomplete, Form 4338 may be returned to the requestor.
4. If an incomplete Form 4338 is received, contact the requestor for the missing information. If unable to contact the requestor, return Form 4338 to the requestor with instructions to resubmit Form 4338, including the missing information.
5. Processing instructions for Form 4338 follows:
 - a. If the taxpayer's account and tax period are located on Master File, input command code MFTRA with Request Type "J", EIN/SSN, MFT, and tax period. The terminal response with this definer should be the same as the other MFTRA command code definers. See IRM 2.3, *IDRS Terminal Responses*.
 - b. The day following the input request (if the input is before the campus cutoff time), Master File will generate a routing page for sorting and routing the transcript, cover sheet to be associated with MFTRA-J Transcript, a report identifying all transaction codes that were on the Master File, but were not included on the MFTRA-J Transcript, and hard copy literal transcript entitled Form 4340, *Certificate of Assessments, Payments, Other Specified Matters*. This transcript will contain entity and tax module data from the Master File associated with the input SSN/EIN. If the Literal "MUST USE NSA" appears in the transaction explanation column for any transaction appearing on the Form 4340, follow the instructions in the CERTS User's Guide , *Form*

4340- Certificate of Assessments, Payment, and Other Specified Matters (CERTS) User's Guide, to complete Form 4340.

NOTE: If review of the report identifies a transaction that was not included on the MFTRA-J Transcript, and Form 4338 indicated transactions must be included on the transcript, use the NSA to produce Form 4340.

6. If review of the information provided on Form 4338 indicated an automated Form 4340 could not be produced, e.g., Non-Master File Account, account on retention, follow the instructions in the CERTS User's Guide to complete Form 4340.

NOTE: The NSA is the only acceptable application for producing a Form 4340 when an automated Form 4340 cannot be produced.

7. When transcripts are received, verify the information on Form 4338 and compare to the transcript received. If discrepancies are identified which cannot be resolved through research or contact with the requestor, return Form 4338 to the originator with a brief explanation of the problem.
8. The following Command Codes can be used to verify the transcript information:
 - oINOLES—Verify name and TIN as shown on Form 4338
 - oENMOD—Verify name and TIN as shown on Form 4338
 - oIMFOL/BMFOL—Display summary of tax periods on Master File
 - oSUMRY—Display summary of all available tax periods on active IDRS
 - oTXMOD—Display summary of specific tax periods on active IDRS
 - oIMFOLV/BMFOLV—Display tax periods on Retention File
9. If the response to an IMF transcript request indicates the module was retired in cycle 199501 or later, and the request is not an expedite request, input command code IMFOLB to activate the register. After seven days, MFTRA-J or MFTRA Specific can be requested. If the request is an expedite request or the register was retired in cycle 199501 or earlier, follow instructions in the CERTS User's Guide.
10. If the response to a BMF transcript request indicates the module was retired in cycle 199501 or later, and the request is not an expedite request, input command code BMFOLB to activate the register. After seven days, MFTRA-J or MFTRA Specific can be requested. If the request is an expedite request or the register was retired in cycle 199501 or earlier, follow instructions in the CERTS User's Guide.
11. Obtain appropriate signatures on Form 4340 and/or Form 3050, *Certification of Lack of Record*, and Form 2866, refer to Delegation Order 11-5 as contained in IRM 1.2.49.6, Delegation Order 11-5. After signatures are obtained, prepare a complete photocopy of all documents. Forward the original document and one complete photocopy to the requestor.
12. Form 2866 is present, attach to the corresponding Form 4340.
13. Prepare a separate Form 4340 for each type of tax requested and each tax period.